

Mr. Robert Frank
Excise Tax Unit

December 4, 1989

Janet Vining
Legal Office

, Inc.

This is in response to your memorandum of October 16, 1989 concerning our discussion of amended manifests. We had concluded that, if a generator of hazardous waste was not registered at the time the original manifest for the waste was submitted, but later registered, we would allow the disposal site operator to file a revised manifest including the registration number, thus relieving the operator from liability for the disposal fee for the waste.

Upon reconsideration, I find your analogy to Sales and Use Tax Law to be apt. Therefore, if hazardous waste is transported to a disposal site on a manifest without a Board account number, the disposal site operator is liable for the disposal fee imposed pursuant to Section 25174.1 of the Health and Safety Code, unless it can be shown that the generator of the waste paid the fee directly to the Board.

If _____ should return to the Board with a hazardous waste manifest for the waste in question that includes a Board registration number, its claim for a refund should still be denied unless it can show that the generator of the waste has already paid the disposal fee.

JV:wak
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cc: Mr. E. V. Anderson
Mr. Jeff George
Ms. Oveta Riffle
Mr. Gary J. Jugum
Mr. Donald J. Hennessy
Mr. E. L. Sorensen, Jr.
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